

**§ 41.4483-7**

forested site. A vehicle will be considered to be registered under the laws of a state as a highway motor vehicle used exclusively in the transportation of harvested forest products if such vehicle is so registered under a state statute or legally valid regulations. In addition, no special tag or license plate identifying a vehicle as being used in the transportation of harvested forest products is required.

[T.D. 8027, 50 FR 21250, May 23, 1985]

**§ 41.4483-7 Reduction in tax for vehicles registered in a contiguous foreign country.**

(a) *In general.* In the case of a highway motor vehicle that, for any taxable period, has a base for registration purposes in a contiguous foreign country, the tax imposed by section 4481 for such taxable period shall be 75 percent of the tax that would be imposed but for this section. A highway motor vehicle has a base for registration purposes in a contiguous foreign country in any taxable period in which such vehicle is registered under the laws of a contiguous foreign country and such vehicle is not registered under the laws of any of the United States other than proportionately registered under a proration agreement (such as the International Registration Plan). A highway motor vehicle is not considered to have a base for registration purposes in a contiguous foreign country in any taxable period in which such vehicle is registered under the laws of any of the United States and such State is required under § 41.6001-2(b) to receive proof of payment of the tax imposed by section 4481(a) with respect to such highway motor vehicle. For purposes of this paragraph (a), a highway motor vehicle that is allowed to operate in a State under a reciprocity agreement is not considered to be registered under the laws of that State.

(b) *Contiguous foreign country.* The term "contiguous foreign country" means Canada or Mexico.

[T.D. 8159, 52 FR 33584, Sept. 4, 1987, as amended by T.D. 8177, 53 FR 6626, Mar. 2, 1988]

**26 CFR Ch. I (4-1-02 Edition)**

**Subpart C—Administrative Provisions of Special Application to Tax On Use of Certain Highway Motor Vehicles**

**§ 41.6001-1 Records.**

(a) *Records to be kept.* Every person in whose name a highway motor vehicle having a taxable gross weight of at least 55,000 pounds is registered or required to be registered at any time during the taxable period shall keep records sufficient to enable the district director to determine whether such person is liable for the tax and, if so, the amount thereof. See § 41.4482(b)-1 for the definition of taxable gross weight. Such records shall show with respect to each such vehicle:

(1) A description of the vehicle (including serial number or manufacturer's number) in sufficient detail to permit positive identification of the vehicle.

(2) The weight of the loads carried by the vehicle in such form as is required under the laws of any State in which the vehicle is registered or required to be registered, in order to permit verification of such vehicle's taxable gross weight.

(3) In the case of any such vehicle acquired after June 30, 1956, the date on which such person acquired such vehicle and the name and address of the person from whom the vehicle was acquired.

(4) The first month of each taxable period in which occurred a taxable use of each such vehicle while the vehicle was registered in the name of such person; information showing whether such vehicle was operated, while registered in the name of such person, in any prior month in such taxable period; and if such vehicle was so operated, evidence establishing that such operation was not a taxable use.

(5) The date of sale or other transfer to another of any such vehicle, together with the name and address of the person to whom transferred.

(6) In the case of any such vehicle disposed of otherwise than by sale or other transfer (including disposition by theft or destruction), the date and method of disposition of the vehicle.

(7) In the case of a secondhand highway motor vehicle acquired at any